IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 16TH AUGUST 2007 / 25TH SRAVANA 1929

WP(C).No. 14636 of 2005(P)

PETITIONER:

SAKTHIMATHA CASHEW CO. REP. BY THE
MANAGING PARTNER, Y.RAJAN, KOLLAM DISTRICT.

BY ADV. SRI.S.A.RAZZAK

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSMT)IV,
SPECIAL CIRCLE, KOLLAM.

2. THE DEPUTY COMMISSIONER(APPEALS),
KOLLAM.

3. THE DEPUTY TAHSILDAR (RR),
CIVIL STATION, KOLLAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: PHOTOCOPY OF ASSESSMENT ORDER DT.27.12.04 FOR GST OF RS.57,28,630/- FOR 2000-01.

P2: .DO. CST OF RS.29,080/-.

P3: .DO. DT.24.1.05 FOR GST OF RS.2,03,62,470/- FOR 2001-02.

P4: .DO. 20.1.05 FOR RS.44,29,070/-.

P5: PHOTOCOPY OF MEMORANDUM OF APPEAL DT.22.4.05 BEFOR R2 CHALLENGING EXT.P1.

P6: .DO. P2.

P7: .DO. P3.

P8: .DO. P4.

P9: PHOTOCOPY OF APPLICATION FOR EARLY HEARING AND DISPOSAL OF EXT.P5.

P10: .DO. EXT.P6.

P11: .DO. EXT.P7.

P12: .DO. EXT.P8.

P13: PHOTOCOPY OF APPLICATION FOR STAY OF COLLECTION OF TAX DT.22.4.05 AS PER EXT.P1.

P14: .DO. EXT.P3.

P15: .DO. EXT.P4.

P16: PHOTOCOPY OF RR NOTICE DT.21.3.05 ISSUED BY R3.

P17: .DO. DT.18.3.05 ISSUED BY R3.

P18: .DO. DT.19.3.05 ISSUED BY R3.

P19: PHOTOCOPY OF STATEMENT OF ACCOUNT FOR THE ASSESSMENT YEAR 2000-2001-RELEVANT PAGE.

P20: .DO. 2001-02 .DO.

P21: PHOTOCOPY OF SALE NOTICE DT.30.6.07.

P22: .DO. .DO.

P23: .DO. .DO.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.14636 of 2005

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Dated this the 16th day of August, 2007.

JUDGMENT

Petitioner is challenging recovery proceedings during pendency of appeals. This court passed a conditional order on 18.5.2005 directing petitioner to pay Rs.5 lakhs as condition for stay. However, petitioner has not paid the money and respondents have not bothered to recover the amount. Appeals are stated to be pending before the appellate authority. Even though petitioner requested for direction for early disposal of appeals and has stated that appeals are already heard, going by earlier directions issued by this court, priority has to be given only for cases where directions for disposal are issued by this court and in cases where conditional stay is granted and early posting ordered by appellate authority. Therefore, petitioner's appeals should be disposed of in the usual course without any delay.

The W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms